



## STATEMENT OF AT&T CONNECTICUT

### Regarding Raised House Bill No. 5599

#### An Act Concerning The Taxation of Telecommunications Company Property Before the Committee on Energy and Technology February 28, 2008

##### **Proposal:**

Section One House Bill No. 5599 would require telecommunications companies subject to statewide property tax under C.G.S. 12-80a to provide lists of its property by town to each municipality in which it has property and would allow municipalities access to audits of tax filings made by telecommunications carriers under C.G.S. 12-80a. Section Two of the raised bill would clarify that a taxpayer would not be delinquent in filing a declaration of property so long as the declaration bears a postmark by the required declaration date.

##### **Comments:**

AT&T does not object to the requirements found in Section One of the Raised Bill. The company understands that municipalities would like access to the company's tax information filed with the Office of Policy and Management (OPM) in a more timely manner as to allow for better planning and budgeting and would like access to any audits of filings conducted by OPM. We are happy to support this specific language to accomplish these goals and appreciate the work of the Committee and the Connecticut Conference of Municipalities in crafting a proposal which will meet the needs of the state's cities and towns while also addressing the needs of companies making these filings.

AT&T strongly supports the language found in Section Two. Numerous areas of the tax statutes already make clear that so long as a taxpayer postmarks a declaration or return by the date due, the taxpayer is not liable for delinquency charges or interest. The language in Section Two merely clarifies that this understanding applies to declarations made pursuant to C.G.S. 12-41. Taxpayers should not be financially liable for the performance of the postal service in delivering declarations in a timely manner so long as the taxpayer postmarks its filings by such required dates. AT&T appreciates the efforts of the Committee to address this shortcoming in the law.

##### **Conclusion:**

AT&T supports Raised House Bill No. 5599 and urges the Committee's favorable adoption of the bill as introduced.